

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Western School Corp (3490)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,275,183	\$1,370,375	\$1,372,836	\$1,452,566	3.31%	5.81%
Non - Certified Salaries	120	\$731,756	\$728,928	\$739,332	\$727,402	-0.15%	-1.61%
Teacher Retirement Fund, After 7-1-95	216	\$146,687	\$128,783	\$129,313	\$140,835	-1.01%	8.91%
Social Security Certified	212	\$90,915	\$96,086	\$96,807	\$103,187	3.22%	6.59%
Other Group Insurance Authorized by Statute	224	\$19,363	\$64,433	\$86,202	\$84,874	44.69%	-1.54%
Public Employees Retirement Fund	214	\$78,474	\$72,966	\$77,111	\$76,774	-0.55%	-0.44%
Group Health Insurance	222	\$126,110	\$169,470	\$114,677	\$71,789	-13.14%	-37.40%
Social Security Noncertified	211	\$53,940	\$53,282	\$54,200	\$52,016	-0.90%	-4.03%
Instruction Services	311	\$0	\$5,535	\$2,890	\$35,945	NA	1143.77%
Operational Supplies	611	\$25,101	\$15,890	\$14,666	\$27,725	2.52%	89.04%
Travel	580	\$5,006	\$5,121	\$5,567	\$8,320	13.54%	49.46%
Nonlicensed Employees	136	\$7,726	\$10,661	\$7,849	\$6,379	-4.68%	-18.74%
Public Employees Retirement Fund - Optional Contributions	217	\$5,875	\$5,574	\$5,867	\$5,960	0.36%	1.58%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,169	\$2,669	\$2,715	\$2,787	-3.15%	2.65%
Dues and Fees	810	\$1,670	\$965	\$2,690	\$1,815	2.10%	-32.53%
Other Supplies and Materials	615, 660 - 689	\$0	\$1,119	\$60	\$515	NA	759.13%
Equipment	730	\$3,114	\$1,971	\$1,207	\$360	-41.70%	-70.20%
Severance/Early Retirement Pay	213	\$0	\$0	\$34,847	\$0	NA	-100.00%
Other Professional and Technical Services	319	\$3,376	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$2,577,465	\$2,733,827	\$2,748,837	\$2,799,248	2.09%	1.83%
Student Academic Achievement							
Certified Salaries	110	\$7,702,957	\$8,297,173	\$7,766,156	\$7,557,987	-0.47%	-2.68%
Non - Certified Salaries	120	\$1,078,079	\$1,052,874	\$964,839	\$929,418	-3.64%	-3.67%
Teacher Retirement Fund, After 7-1-95	216	\$641,550	\$593,600	\$605,810	\$653,822	0.47%	7.93%
Social Security Certified	212	\$568,322	\$585,009	\$559,217	\$595,437	1.17%	6.48%
Stipends	131	\$0	\$0	\$0	\$591,820	NA	NA
Group Health Insurance	222	\$429,577	\$506,816	\$636,290	\$474,862	2.54%	-25.37%
Operational Supplies	611	\$203,687	\$200,197	\$211,136	\$237,762	3.94%	12.61%
Pupil Services	313	\$136,403	\$97,578	\$110,753	\$149,053	2.24%	34.58%
Transfer Tuition to Other School Corps Within State	561	\$179,872	\$171,982	\$141,707	\$145,884	-5.10%	2.95%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Textbooks	630	\$132,360	\$103,553	\$186,311	\$120,374	-2.35%	-35.39%
Licensed Employees	135	\$96,364	\$13,612	\$29,879	\$108,656	3.05%	263.66%
Nonlicensed Employees	136	\$86,901	\$87,515	\$90,709	\$91,478	1.29%	0.85%
Public Employees Retirement Fund	214	\$95,712	\$90,070	\$94,251	\$89,504	-1.66%	-5.04%
Travel	580	\$45,123	\$98,168	\$64,944	\$84,716	17.06%	30.45%
Social Security Noncertified	211	\$81,120	\$78,813	\$75,851	\$74,407	-2.14%	-1.90%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$94,305	\$109,299	\$319,257	\$71,340	-6.74%	-77.65%
Teacher Retirement Fund, Prior to 7-1-95	215	\$113,861	\$83,308	\$69,233	\$67,610	-12.22%	-2.34%
Instruction Services	311	\$0	\$387	\$0	\$55,269	NA	NA
Library Books	640	\$21,483	\$19,904	\$29,329	\$22,274	0.91%	-24.05%
Other Professional and Technical Services	319	\$5,517	\$11,493	\$20,799	\$18,038	34.47%	-13.27%
Equipment	730	\$67,922	\$6,822	\$6,100	\$11,349	-36.07%	86.05%
Dues and Fees	810	\$5,825	\$7,479	\$9,505	\$10,969	17.14%	15.40%
Computer Hardware	741	\$0	\$0	\$0	\$10,507	NA	NA
Advertising	540	\$79	\$22	\$267	\$8,339	221.00%	3023.25%
Other Supplies and Materials	615, 660 - 689	\$6,074	\$14,867	\$6,165	\$5,616	-1.94%	-8.90%
Wireless Equipment	743	\$143	\$284	\$3,046	\$3,740	126.04%	22.80%
Repairs and Maintenance Services	430	\$105	\$236	\$220	\$3,661	143.06%	1564.25%
Food Purchases	614	\$0	\$0	\$918	\$2,072	NA	125.80%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$0	\$0	\$1,209	NA	NA
Other Communication Services	533 - 539	\$0	\$0	\$0	\$937	NA	NA
Telephone	531	\$0	\$0	\$104	\$305	NA	194.31%
Miscellaneous Objects	876 - 899	\$7,183	\$0	\$0	\$0	-100.00%	NA
Insurance	520	\$0	\$5,730	\$1,200	\$0	NA	-100.00%
Postage and Postage Machine Rental	532	\$0	\$0	\$14	\$0	NA	-100.00%
Student Transportation Services	510	\$0	\$0	\$65	\$0	NA	-100.00%
Other Group Insurance Authorized by Statute	224	\$44,306	\$9,563	\$0	\$0	-100.00%	NA
Redemption of Principal	831	\$186,578	\$0	\$180,957	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$3,572	\$2,801	\$0	\$0	-100.00%	NA
Content	747	\$4,286	\$36,323	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$12,039,263	\$12,285,476	\$12,185,030	\$12,198,412	0.33%	0.11%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overhead and Operational							
Non - Certified Salaries	120	\$1,907,109	\$2,106,916	\$2,063,160	\$2,084,373	2.25%	1.03%
Light and Power - Other Than Heating and Cooling	625	\$531,650	\$590,813	\$707,604	\$682,681	6.45%	-3.52%
Food Purchases	614	\$578,448	\$587,397	\$643,883	\$680,856	4.16%	5.74%
Repairs and Maintenance Services	430	\$306,937	\$344,889	\$387,522	\$466,257	11.02%	20.32%
Vehicles	731	\$232,159	\$243,792	\$199,984	\$297,937	6.44%	48.98%
Group Health Insurance	222	\$305,131	\$213,892	\$320,760	\$290,731	-1.20%	-9.36%
Insurance	520	\$133,378	\$164,592	\$163,724	\$251,226	17.15%	53.44%
Public Employees Retirement Fund	214	\$212,945	\$215,794	\$227,094	\$229,783	1.92%	1.18%
Redemption of Principal	831	\$217,140	\$126,578	\$0	\$223,922	0.77%	NA
Certified Salaries	110	\$213,033	\$200,524	\$234,342	\$213,814	0.09%	-8.76%
Content	747	\$196,657	\$290,567	\$304,242	\$175,607	-2.79%	-42.28%
Social Security Noncertified	211	\$145,243	\$158,201	\$156,064	\$160,041	2.46%	2.55%
Operational Supplies	611	\$149,869	\$130,916	\$154,134	\$158,300	1.38%	2.70%
Severance/Early Retirement Pay	213	\$151,906	\$160,957	\$106,090	\$156,650	0.77%	47.66%
Heating and Cooling for Buildings - Gas	622	\$311,409	\$328,410	\$217,196	\$150,579	-16.61%	-30.67%
Wireless Equipment	743	\$0	\$50,000	\$150	\$121,850	NA	81274.64%
Gasoline and Lubricants	613	\$182,240	\$187,519	\$150,160	\$110,729	-11.71%	-26.26%
Computer Hardware	741	\$292,106	\$83,879	\$141,399	\$82,618	-27.07%	-41.57%
Nonlicensed Employees	136	\$66,078	\$44,276	\$41,628	\$56,799	-3.71%	36.44%
Other Group Insurance Authorized by Statute	224	\$86,843	\$52,329	\$50,646	\$55,698	-10.51%	9.98%
Other Professional and Technical Services	319	\$60,343	\$64,076	\$57,831	\$45,158	-6.99%	-21.91%
Group Life Insurance	221	\$62,918	\$43,494	\$39,386	\$43,086	-9.03%	9.39%
Connectivity	744	\$21,790	\$37,332	\$38,100	\$35,959	13.34%	-5.62%
Stipends	131	\$0	\$0	\$0	\$31,789	NA	NA
Removal of Refuse and Garbage	412	\$19,368	\$18,835	\$18,162	\$23,163	4.57%	27.54%
Travel	580	\$14,431	\$13,369	\$19,430	\$20,341	8.96%	4.69%
Bank Service Charges	871	\$11,983	\$17,068	\$17,599	\$19,297	12.65%	9.65%
Postage and Postage Machine Rental	532	\$18,905	\$18,689	\$18,844	\$18,301	-0.81%	-2.88%
Equipment	730	\$128,349	\$122,618	\$51,044	\$17,091	-39.59%	-66.52%
Social Security Certified	212	\$16,950	\$16,204	\$15,598	\$15,895	-1.59%	1.90%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.00%	0.00%
Other Technology Hardware	746	\$24,822	\$24,662	\$36,069	\$11,717	-17.11%	-67.51%

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Telephone	531	\$9,768	\$11,911	\$10,847	\$10,677	2.25%	-1.56%
Teacher Retirement Fund, After 7-1-95	216	\$9,362	\$9,452	\$9,614	\$10,244	2.28%	6.54%
Dues and Fees	810	\$7,665	\$8,485	\$7,475	\$9,914	6.64%	32.63%
Miscellaneous Objects	876 - 899	\$4,613	\$5,550	\$5,426	\$8,607	16.88%	58.62%
Telecommunications Equipment	745	\$6,351	\$8,357	\$7,940	\$8,487	7.52%	6.90%
Tires and Repairs	612	\$17,789	\$14,836	\$15,096	\$7,037	-20.69%	-53.39%
Construction Services	450	\$0	\$2,740	\$756	\$6,574	NA	769.58%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$6,445	NA	NA
Other Purchased Property Services	490 - 499	\$9,449	\$11,139	\$7,750	\$5,876	-11.20%	-24.18%
Advertising	540	\$3,738	\$6,311	\$5,947	\$5,362	9.44%	-9.85%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,713	\$3,315	\$3,430	\$3,513	-7.08%	2.41%
Unemployment Insurance	230	\$7,964	\$235	\$0	\$1,339	-35.96%	NA
Library Books	640	\$208	\$420	\$461	\$749	37.81%	62.63%
Seldom or Non-Recurring Purchases	873	\$725	\$725	\$725	\$725	0.00%	0.00%
Water and Sewage	411	\$0	\$1,100	\$2,076	\$693	NA	-66.61%
Other Supplies and Materials	615, 660 - 689	\$228	\$871	\$55	\$508	22.18%	815.62%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$0	\$0	\$231	NA	NA
Instruction Services	311	\$1,218	\$0	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$26	\$111	\$45	\$0	-100.00%	-100.00%
Periodicals	650	\$1,000	\$0	\$2,965	\$0	-100.00%	-100.00%
Board of Education Services	318	\$5,566	\$16,607	\$376,725	(\$13,793)	NA	-103.66%

Overhead and Operational Total	\$6,704,520	\$6,774,751	\$7,053,178	\$7,019,436	1.15%	-0.48%
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Non Operational

Construction Services	450	\$3,123,047	\$2,916,549	\$4,834,042	\$7,166,525	23.08%	48.25%
Certified Salaries	110	\$221,053	\$204,667	\$188,813	\$216,195	-0.55%	14.50%
Equipment	730	\$130,120	\$137,812	\$151,384	\$191,082	10.08%	26.22%
Non - Certified Salaries	120	\$131,457	\$132,838	\$140,482	\$147,034	2.84%	4.66%
Redemption of Principal	831	\$277,181	\$277,537	\$418,989	\$138,875	-15.87%	-66.85%
Improvements Other Than Buildings	715	\$43,627	\$107,017	\$10,480	\$67,553	11.55%	544.60%
Rentals	440	\$61,089	\$63,674	\$58,403	\$51,722	-4.08%	-11.44%
Teacher Retirement Fund, After 7-1-95	216	\$17,674	\$15,773	\$14,909	\$14,370	-5.04%	-3.62%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Social Security Certified	212	\$16,163	\$15,656	\$13,922	\$13,348	-4.67%	-4.12%
Social Security Noncertified	211	\$10,056	\$10,124	\$10,719	\$11,232	2.80%	4.78%
Dues and Fees	810	\$0	\$0	\$1,000	\$4,505	NA	350.50%
Printing and Binding	550	\$3,435	\$2,232	\$4,967	\$3,157	-2.09%	-36.44%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$2,067	NA	NA
Public Employees Retirement Fund	214	\$3,631	\$2,093	\$1,789	\$1,600	-18.53%	-10.56%
Staff Services	314	\$17,850	\$4,747	\$5,010	\$1,500	-46.16%	-70.06%
Operational Supplies	611	\$0	\$518	\$804	\$1,391	NA	73.08%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,426	\$1,562	\$1,161	\$1,227	-15.68%	5.63%
Other Professional and Technical Services	319	\$79	\$339	\$385	\$384	48.63%	-0.41%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$653	\$0	NA	-100.00%
Interest	832	\$0	\$0	\$227,545	\$0	NA	-100.00%
Computer Hardware	741	\$661	\$2,886	\$1,122	\$0	-100.00%	-100.00%
Non Operational Total		\$4,059,548	\$3,896,023	\$6,086,580	\$8,033,767	18.61%	31.99%
Grand Total		\$25,380,795	\$25,690,077	\$28,073,625	\$30,050,864	4.31%	7.04%